

Quarterly Report
OF THE
ATTORNEY GENERAL
OF
ALABAMA



FOR THE PERIOD
FROM JULY 1, 1970
THROUGH SEPTEMBER 30, 1970
VOLUME 140

MacDONALD GALLION, Attorney General

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Q U A R T E R L Y R E P O R T

of the

ATTORNEY GENERAL

of

A L A B A M A

For the Period

From July 1, 1970

Through September 30, 1970

**TO THE STATE, COUNTY, AND MUNICIPAL OFFICERS OF
ALABAMA:**

This Quarterly Report of the Attorney General of Alabama, which includes all official opinions rendered by the Attorney General from July 1, 1970 through September 30, 1970, is published in compliance with the provisions of Title 55, Section 228, Code of Alabama 1940.

Under this section of the Code, I am required to send seven copies of this Quarterly Report to each judge of probate in the State, and the judge of probate, in turn, is required to deliver one copy each to the clerk of the circuit court, the sheriff, the tax collector, the tax assessor, the county superintendent of education, and the deputy county solicitor of his county. This section also requires that I send a copy of this report to each circuit solicitor and the chief executive officer of each incorporated municipality in the State.

The office of the Attorney General is anxious to render prompt and efficient service to the State, county, and municipal officials. If you have any suggestions to make regarding the improvement of the service, I shall be glad to hear from you.

Sincerely,

MacDONALD GALLION

Attorney General

MacDONALD GALLION

Attorney General

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Executive Assistant

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Deputy Attorney General

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James W. Webb

Finance:

James R. Solomon, Jr.

Agriculture and Industries:

George O. Miller

Mental Health:

J. Jerry Wood

OPINIONS

July 8, 1970

Honorable M. S. Butler

Sheriff, Montgomery County

Post Office Drawer 4219

Montgomery, Alabama 36104

Sheriffs — Sheriff's Office — County Courthouse.

Although the central office of the county sheriff must be located in the county courthouse, establishment of a sheriff's substation elsewhere within the county is not prohibited by law.

Opinion by Assistant Attorney General Calhoun.

Dear Sheriff Butler:

I have your letter of June 12, 1970 in which you request my opinion as follows:

"Title 54, Section 2 of the Code of Alabama 1940, Recompiled 1958, requires that the Sheriff keep his office in the County Courthouse. While the Montgomery County Sheriff's Office has no intention at present to remove its central office from the Montgomery County Courthouse, it is felt by myself, other members of this office, and concerned citizens, that a Sheriff's Substation is desperately needed to afford more rapid and efficient law enforcement to areas somewhat removed from downtown Montgomery. A mobile unit stationed at such a substation would be invaluable in the event of a real emergency because it could possibly cut the time of arrival of a unit on the scene in half. Due to the fact that Montgomery is growing in a Southerly and Easterly direction thus congesting the Southern Bypass and surrounding areas, it is extremely difficult to dispatch a unit through these areas with any reasonable speed. Even though the state, city and county have mobile units patrolling these areas, no law enforcement agency has a base of operations and coordination in this area of our city. Such a substation equipped with state, county and city radios could more efficiently coordinate efforts by all law enforcement agencies in our area.

"Would I, as Sheriff, be in violation of Title 54, Section 2, in establishing a sheriff's substation away from the Courthouse?"

It is my opinion that the establishment of a sheriff's substation away from the county courthouse as you outline in your letter would not be in violation of said Title 54, Section 2, or of any other statute in the Code of Alabama.

Title 12, Section 178, Code of Alabama 1940, Recompiled 1958, provides that:

"The county buildings are to be erected and kept in order and repair at the expense of the county, under the direction of the court of county commissioners, which court is authorized to make all necessary contracts for that purpose."

Section 185 of Title 12 reads, in pertinent part:

"The courts of county commissioners and boards of revenue of the respective counties shall erect courthouses, jails and hospitals, and **other necessary county buildings . . .**"
(Emphasis supplied.)

The import of these two statutes is that the decision whether or not to erect "necessary county buildings" rests in the discretion of the Court of County Commissioners. Even though your reasons for establishing a sheriff's substation are cogently presented and are quite persuasive, I am unable to state whether the substation you have planned is in fact "necessary." That matter must be determined by the Court of County Commissioners. However, it is my opinion that there is nothing in the law which prohibits the establishment of such a substation if it is held to be "necessary" by said Court of County Commissioners.

Regarding Title 54, Section 2 of the Code, which, as you correctly state, orders the sheriff to keep his office at the courthouse, I am of the opinion that this does not preclude establishment of a substation apart from the central office. I must point out again, however, that the Office of the Sheriff is required to remain at the county courthouse.

In view of the foregoing, your inquiry is answered in the negative,

Yours very truly,

MacDONALD GALLION

Attorney General

July 17, 1970

Honorable A. W. Steineker, Jr.

Chief Examiner of Public Accounts

State of Alabama

Montgomery, Alabama 36104

Clerks of Circuit Courts — Costs and Fees — Fine and Forfeiture Fund — Indictment — Criminal Law — Words and Phrases.

1. Term "otherwise dismissed" as used in Title 11, Section 89, Code of Alabama 1940, Recompiled 1958, includes within it those cases in which the indictment is withdrawn and filed.

2. Clerk of the Circuit Court is entitled to the same fee for cases nol prossed or otherwise dismissed in instances where the indictment is withdrawn and filed, even though the indictment is withdrawn and filed subsequent to the defendant entering a plea of not guilty.

Opinion by Assistant Attorney General Webb.

Dear Mr. Steineker:

I have your letter of July 9, 1970 in which you request my opinion as follows:

"Title 11, Section 89, Code of Alabama Recompiled 1958, provides fixed fees for the clerk of the circuit court in criminal cases based on the plea entered by the defendant. Prior to the 1957 amendment to this section, the fees of the circuit clerk in criminal cases were based on certain duties performed by the clerk and your office had ruled in Quarterly Report of Attorney General, Volume 15, page 247, that a circuit clerk was entitled to those fees earned for his services performed up to the time of an indictment being withdrawn and filed, and in Quarterly Report Volume 14, page 302, that such fees are due even though the court is in error in allowing an indictment to be withdrawn and filed.

"Considering the change in the fee schedule now provided by Title 11, Section 89, *supra*, please advise me whether the circuit clerk is due any fee in those felony cases where, prior to a plea being entered, the indictment is withdrawn and filed. Also, advise me of the correct amount of fee allowable to the clerk of the circuit court in those felony cases where the indictment is withdrawn and filed after the defendant has entered a plea of not guilty."

Title 11, Section 89, Code of Alabama 1940, Recompiled 1958, as last amended, now provides, as stated by you, for flat fees for clerks of the circuit courts in criminal cases. These fees are based on the pleas entered by the defendants and for cases "nol prossed or otherwise dismissed." Prior to the 1957 amendment to this statute, the fees of the circuit clerks in criminal cases were individual fees for services performed by the clerk based on the provisions of Title 11, Section 83, and Title 15, Section 393 of the Code, *supra*. This office ruled in Quarterly Report of Attorney General, Volume 15, page 247, that the clerks of the circuit court were entitled to those fees for services performed up to the time that the indictment is withdrawn and filed. This is true

even though the indictment is incorrectly withdrawn and filed. Quarterly Report, Volume 14, page 302.

Of necessity, your first question involves a determination of the correct meaning to be applied to that phrase "or otherwise dismissed" as the same is used in Section 89 of Title 11; supra. The courts have defined the word "otherwise" to mean in any other manner or way and in a different manner, in another way or in other ways. See, in this regard, *in re. Fowler's Estate*, 43 NYS 2d. 94(105), and *Maxwell v. State*, 34 Ala. App. 653, 43 So. 2d 323. I am, therefore, of the opinion that the phrase "otherwise dismissed" should be interpreted as meaning any other manner or way dismissed and would include any other authorized legal type of dismissal such as an indictment withdrawn and filed. Having reached this decision, I would, therefore, answer your first question in the affirmative. I am of the opinion that the circuit clerk is entitled to a fee when the indictment is withdrawn and filed in the same manner as if the case had been nol prossed.

Your second question involves a proper interpretation of those fees allowable under Title 11, Section 89, supra, in instances where the case if nol prossed or otherwise dismissed after the defendant has entered a plea of not guilty. In this regard, Title 11, Section 89, supra, provides in pertinent part as follows:

"... for each felony case when the defendant pleads not guilty, eighteen dollars; for each felony case nol prossed or otherwise dismissed, ten dollars"

This office has previously ruled that the tried and appealed clause of Section 89 (2), Title 11, supra, is a limit on fees to be collected for the clerk for all cases that are tried and appealed and is not a fee for an act in itself. See, in this regard, Quarterly Report of Attorney General, Volume 103, page 11 (14), and Quarterly Report of Attorney General, Volume 116, page 48(51). I am of the opinion that the same reasoning would apply in the instant question; i.e., a maximum of ten dollars is fixed for those cases in which a nolle prosequi is entered or the case is otherwise dismissed. As further stated in Volume 103 of the Quarterly Reports, supra, the trial is the most important feature of any case and it is this feature that involves the most work on the part of any official. I am, therefore, of the opinion that in answer to your second question the clerk of the circuit court is entitled to a fee of ten dollars in those instances in which the defendant enters a plea of not guilty and the indictment is subsequently withdrawn and filed.

As previously held in Quarterly Report of Attorney General, Volume 15, page 247, the fees of the circuit clerk in both instances mentioned by you would be payable from the fine and forfeiture fund of the county or its legal equivalent. Title 15, Section 393, and Title 11, Section 83, Code of Alabama 1940, Recompiled 1958.

Very truly yours,
MacDONALD GALLION
Attorney General

July 21, 1970

Honorable Albert P. Brewer

Governor

State of Alabama

C A P I T O L

Montgomery, Alabama

Execution of death sentence — Board of Corrections.

1. The execution of the death sentence may take place only inside the walls of Kilby Prison in Montgomery, Alabama.

2. In absence of statutory authority the execution of the death sentence may not take place at Holman Prison in Atmore, Alabama.

Opinion by Assistant Attorney General Henry.

Dear Sir:

Your request for an official opinion bearing date of July 9, 1970, is as follows

"Allen Lonzo Divine, who was convicted of murder in the first degree from Coffee County on February 18, 1965, was sentenced to die by electrocution. He is currently on death row at Holman Prison in Atmore, Alabama, awaiting his execution date which has been set for August 7, 1970.

"Title 15, Section 348, **Code of Alabama 1940** (Recomp. 1958) specifies that execution shall take place inside the walls of Kilby Prison at Montgomery. The equipment for conducting electrocutions has been moved from Kilby Prison to the Holman Prison at Atmore, therefore there appears to be a question as to where this execution or other executions in the future must take place under existing state law.

"I respectfully request an official opinion of your office on the applicability of the above cited statute pertaining to the required situs of execution in the State of Alabama."

Section 6 of Act No. 587, General Acts of Alabama 1923, page 760, which is codified as Title 15, Section 348, Acts of Alabama 1940, as amended, states as follows:

"The execution shall take place inside the walls of Kilby Prison at Montgomery, in a room arranged for that purpose. It shall be the duty of the department of corrections and institutions of this state to provide the necessary room and ap-

pliances to carry out the electrocution as provided in this article."

The provisions of Title 15, Section 348, supra, are explicit as to the situs of execution of the death sentence.

It is therefore the opinion of this office that the execution of the death sentence may take place only inside the walls of Kilby Prison in Montgomery. You are further advised that in the absence of statutory authority the execution of the death sentence may not take place at the Holman Prison in Atmore.

Very truly yours,
MacDONALD GALLION
Attorney General

August 6, 1970

Honorable Thomas J. Baber
Judge of Probate and Ex-Officio
Chairman of the Court of County
Commissioners
Cleburne County

Heflin, Alabama 36264

Counties — Gasoline and Gasoline Tax — Gasoline
Fund — Roads and Bridges.

1. A county may not expend its share of the State Highway Gasoline Tax for the purpose of the routine sanitary duties of maintaining or cleaning roads and bridges.

2. A county may expend its share of the State Highway Gasoline Tax for the purpose of maintaining and improving roads and bridges and for the removal of objects or obstructions from roads and bridges in order to provide for the free flow of traffic

Opinion by Assistant Attorney General Tyson.

Dear Sir:

Your request for an official opinion of this office dated July 21, 1970, is as follows:

"The Court of County Commissioners of Cleburne County would appreciate being advised as to whether or not monies from the gasoline tax fund may be used for the purpose of purchasing or renting trucks, purchasing containers and other equipment and employing persons needed to remove trash and garbage from along the rights of way of county roads.

"Your opinion concerning the above question is requested in order that we can proceed with plans relative to the control of an ever increasing problem."

Amendment 93, Constitution of Alabama 1901, is as follows:

"No moneys derived from any fees, excises, or license taxes, levied by the state, relating to registration, operation, or use of vehicles upon the public highways except a vehicle-use tax imposed in lieu of a sales tax and no moneys derived from any fee, excises, or license taxes, levied by the state, relating to fuels used for propelling such vehicles except pump taxes, shall be expended for other than cost of administering such laws, statutory refunds and adjustments allowed therein, cost of construction, reconstruction, maintenance and repair of public highways and bridges, costs of highway rights-of-way, payment of highway obligations, the cost of traffic regulation, and the expense of enforcing state traffic and motor vehicle laws. The provisions of this amendment shall not apply to any such fees, excises, or license taxes now levied by the state for school purposes for the whole state or for any county or city board of education therein."

This office has previously determined that the above amendment is not self-executing but is a limitation on the use of moneys derived from sources specified in this amendment. See Quarterly Report of Attorney General, Volume 87, page 26. See also Volume 98 of the Quarterly Report of Attorney General, page 27.

Title 51, Section 665(a7) (b), Code of Alabama 1940, Recompiled 1958, as Amended 1969, provides as follows:

"Where the use is by a county, such use shall be for transportation planning, the construction, reconstruction, maintenance, widening, alteration and improvement of public roads and bridges as is now or may hereafter be provided by law, including payment of the principal of an interest on any securities at any time issued by the county pursuant to law for payment of which all or any of the net tax proceeds were or may be lawfully pledged, and such use may also be for the purpose and subject to the provisions contained in Act No. 838 adopted

at the 1953 regular session of the legislature (sections 655(1). 655(2) of this title);”

In construing Subsection (c) of the above statute with reference to **municipalities** as set forth in Volume 139, page 11, **Quarterly Report of Attorney General**, we held:

“ . . . you are advised that the funds to which your request refers may not be used by a municipality to defray the cost of the routine sweeping and cleaning of streets. However, you are further advised that such funds may be used by a municipality to pay the expense of the labor and equipment necessary to remove objects from streets which interfere with the free flow of traffic thereon.”

The test, then, to be applied is whether or not the use of funds are for maintaining or improving roads and bridges, as opposed to routine sanitary activities. In accordance with the foregoing, you are therefore advised that a county may not use gasoline tax funds for the purpose of defraying the cost of routine sanitary sweeping or cleaning of public roads and bridges. However, you are further advised that such gasoline tax funds may be used to pay for labor and equipment used to maintain or improve public roads and bridges, or to remove objects or obstructions from roads and bridges which interfere with the free flow of traffic thereon.

I trust this answers your inquiry.

Very truly yours,
MacDONALD GALLION
Attorney General

August 6, 1970

Honorable John M. Breckenridge

City Attorney

City of Birmingham

Department of Law

600 City Hall

Birmingham, Alabama 35203

Municipalities — Bids — Contracts.

Municipal supplemental contracts must be handled through competitive bids.

plemental contracts must be handled through competitive bids.

Opinion by Assistant Attorney General Gish.

Dear Mr. Breckenridge:

Reference is made to your request of July 16, 1970, for an opinion of this office which reads in part as follows:

"On the 18th day of May, 1970, pursuant to an invitation for bids a contract was executed with the lowest bidder, Patton Contracting Company, Inc., by the Park and Recreation Board of the City of Birmingham for certain earth excavations, asphalt base, drainage and resurfacing of Legion Field Stadium in the City of Birmingham. Subsequent thereto said contract was assigned by the Park and Recreation Board to the Public Athletic Board of the City of Birmingham, a public corporation organized under Act No. 231, of the Regular Session of the Legislature of Alabama of 1947. Said Athletic Board presently holds title to said Legion Field and has leased it back to the Park and Recreation Board all as authorized by said Act No. 231.

"Said Patton Contracting Company, Inc., has not yet fully completed the said contract of May 18, 1970, and the Park and Recreation Board has requested the Public Athletic Board of the City of Birmingham to execute a change order to said contract of May 18, 1970, with said Patton Contracting Company, Inc. which change order is agreeable to said Patton Contracting Company, Inc. and provides for extra work and additional compensation

"The compensation payable to Patton Contracting, Inc. under its contract without said change order is \$96,484.33. Said change order will increase the amount payable under said contract by \$14,035.05," making a total of \$110,519.38.

The extra work provided by the change order is within the confines of Legion Field Stadium and is an improvement which the Park and Recreation Board has determined should be made.

"On behalf of the members of the Board of Directors of the Public Athletic Board of the City of Birmingham and the Park and Recreation Board of the City of Birmingham your written opinion is respectfully requested as to whether or not the approval and execution of said change order under the circumstances as above set out will violate Act No. 217 of the 1967 Special Sessions of the Legislature of Alabama approved May 10, 1967, as amended (The Competitive Bid Law applicable to municipalities and municipal boards)."

The statute which requires that certain contracts be entered into on a competitive bid basis by local governments and agencies is Act No. 217, Acts of Alabama 1967, page 259, as amended by Act No. 765. Acts of Alabama 1969, page 1352.

Act No. 217, as amended, *supra*, is applicable to construction contracts executed by the Park and Recreation Board and the Public Athletic Board of the City of Birmingham which involve the expenditure of \$500.00 or more. Quarterly Report of the Attorney General, Volume 128, page 36.

Generally statutes requiring the letting of public contracts to the lowest bidder are regarded as rendering invalid and unenforceable subsequent agreements to pay one to whom a public contract has been awarded additional compensation for extras or additional labor and materials not included in the original contract, at least where the additional compensation exceeds the amount for which public contracts may be made without competitive bidding. See Annotations contained in 135 A.L.R. 1266, et seq.

In the opinion reported in Quarterly Report of the Attorney General, Volume 53, page 37, we advised, in construing a statute similar to the one here considered, that the State Highway Director has no authority to enter into a supplemental agreement with a contractor to construct a road after the completion of the contractor's original job.

I find no provision of Act No. 217, as amended, *supra*, which exempts from competitive bidding supplemental contracts such as the one to which your request refers.

Therefore, you are advised that the proposed contract to which you refer must be let by competitive bidding.

Very truly yours,

MacDONALD GALLION

Attorney General

August 20, 1970

Honorable Robert M. Field

City Attorney

City of Anniston

Post Office Box 670

Anniston, Alabama 36201

Municipalities — Elections — Merit Act.

Date for city election to change form of government discussed.

Opinion by Assistant Attorney General Gish.

Dear Mr. Field:

Reference is made to your request of August 12, 1970 for an opinion of this office, which reads as follows:

"Reference is made to Article 14 of the Appendix to the code of Alabama (Vol. 14, Section 1124—), and Act No. 512, Alabama Legislature, 1953.

"Several questions have been posed regarding these two acts. "1. Section 1126, Subsection 6 of Article 14, as well as Section 1126, Subsection 12, appears to give the City Council the authority to create departments and positions. Sections 9, 11 and 12 of the Civil Service Act deal with the Board's function in classifying, giving exams, etc. A question has been raised regarding the required function of the Civil Service Board after a position has been created by the Council.

"QUESTION: After creation of a position by the Council, what if any, mandatory action is required of the Civil Service Board?

"2. Section 1133 of said Article 14 provides for the abandonment of the Council-Manager form of government. I am unable to find any conflict between this section and the general laws of the State of Alabama. However, the question is being continually presented to us regarding the earliest date any such election could take place.

"QUESTION: Assuming the Council-Manager form of government was adopted on the 9th day of July, 1968, what is the earliest date an election could be held in the City of Anniston to change the form of government?"

The Civil Service System of the City of Anniston was created and is controlled by Act No. 592, Acts of Alabama 1953, page 838. As is true of most statutes creating such Civil Service Systems, Act No. 592, *supra*, authorizes the Civil Service Board of said City to make rules and regulations to be followed by said Board in carrying out the provisions of said statute.

We have a copy of the Rules and Regulations of said Board which was printed in 1957, and we assume that said Rules and Regulations have not since been amended. Section 6 of said Rules and Regulations reads as follows:

"Whenever the need arises to increase the number of employees within a given classification, or whenever a need arises to create a position not already classified, a notice of such need shall

be given the Civil Service Board by the appropriate authority. Such notice shall contain complete job descriptions of the position in question. The Civil Board shall assign the position to its proper classification, if such classification already exists. If an appropriate classification does not exist, the Board shall prepare a new class specification for the position."

The Supreme Court of Alabama has held that a municipal civil service board is required to comply with its own rules and regulations. **City of Tuscaloosa et al. v. Marcum et al.**, 283 Ala. 440, 218 So. 2d 254.

Therefore, in answer to your first question, I am of the opinion that, when a municipal position is created by the council which is subject to the civil service system, said board is required to classify such position in accordance with Section 6 of its Rules and Regulations quoted hereinabove, and is also required to follow the provisions of Act No. 592, *supra*, and its other Rules and Regulations regarding the appointment of an employee to fill the position created.

The form of government of the City of Anniston is controlled by Act No. 404, Acts of Alabama 1953, page 472, as amended by Act No. 283, Acts of Alabama 1969, page 619. Section 10.1 of said Act, as amended, provides as follows:

"No city may change from the council-manager form of government within four years after the adoption thereof. At the end of such period, or at any time thereafter, the city may change its form of municipal government in the manner provided by law, provided that no election on the abandonment of the council-manager form of government shall be held within four years after any other election thereon."

Since the abandonment of the present form of government of said City is controlled by the above-quoted portion of Act No. 404, as amended, *supra*, I am of the opinion, under the facts stated, that the first date on which an election may be held to change the form of government of said City will be July 9, 1972.

Very truly yours,
MacDONALD GALI-ION
Attorney General

September 3, 1970

Honorable J. E. Monroe

Tax Collector of DeKalb County

DeKalb County Courthouse

Fort Payne, Alabama

Taxation — Tax Collectors — Accounts and Accounting —
Examiners of Public Accounts.

Where the final amount due on tax is properly certified by
tax assessor to tax collector, collector may receive pay-
ment tendered by taxpayer but date receipt October 1st.
Opinion by Assistant Attorney General Burson.

Dear Mr. Monroe:

In your letter of August 26, 1970, you posed two questions. **First**, can you legally collect real property and personal property taxes prior to October 1 and issue a receipt therefor; and **second**, if a receipt is issued should the receipt bear the date of payment or should it bear the date October 1. These questions appear to be ones of first impression insofar as opinions of the Attorney General and of the Courts of Alabama are concerned. Therefore, the statutes must stand alone in arriving at answers to your questions. The pertinent statutes appear to be Section 23, Title 51, Code of Alabama 1940, and Section 65, Title 51, Code of Alabama 1940. Section 23, *supra*, provides, in part, as follows:

"All taxes, unless otherwise provided by law shall become due and payable on the first day of October in each year, and shall become delinquent if not paid before the first day of January succeeding"

Section 65, *supra*, provides, in part, as follows:

"After the book of assessments has been completed as provided in this title, the tax assessor must enter in a book in concise form, the amount of taxes assessed against each taxpayer, showing separately the amount of taxes on real estate and personal property and other subjects of taxation, and the total amount of tax due, and the address of the taxpayer and the fees of the assessor with a blank for the fees of the collector, and such book he must turn over to the tax collector on or before the fifteenth day of September"

Section 51, Am. Jur., Taxation, §952, provides a pertinent comment which helps in some measure to answer your questions. The pertinent provision is, in part, as follows:

"The statutes usually prevent the collecting officer from attempting to collect taxes until the amount thereof has been properly certified to him. However, under a statute forbidding a collector to receive taxes before he has received a copy of the assessor's books or a certificate of the list filed in the county clerk's office, the right to receive payment does not depend upon possession of the tax bills, since such tax bills and the stubs form no part of the assessor's books or the correct list of taxable property."

It will be noted that Section 952, *supra*, refers to instances wherein the statutes prohibit the collector from making a collection prior to the correct amount having been certified to him by the assessor. The Alabama statutes are silent in this regard. They do not deal with the question wherein the taxpayer tenders payment prior to the due date, that is, October 1, but only deal with instances wherein the taxpayer fails to pay prior to the delinquent date. However, even though the Alabama statutes are silent as to this matter, it obviously would be impractical for the collector to attempt to collect a tax prior to the correct amount having been certified to him by the tax assessor as provided in Section 65, *supra*. According to Section 65, the tax assessor must deliver a certified list to the tax collector on or before September 15. Thus, there definitely would be fifteen days prior to the due date, during which the tax collector would have in his possession the correct amounts due on assessments and would be able, from a practical point of view, to effect collection from a taxpayer who tendered payment. The answer to your first question, therefore, appears to be that you may collect from a taxpayer who tenders payment prior to October 1 if you have in your possession a certified list of correct assessments delivered to you by the tax assessor in accordance with Section 65, *supra*. You would, of course, issue a receipt for such payment and this brings us to the answer to your second question. The receipt should be dated on the date of payment, not October 1.

I trust that your questions have been answered as fully as you deem necessary but if not, please make further inquiry.

Very truly yours,
MacDONALD GALLION
Attorney General

September 9, 1970

Honorable Aldon Smith

Director,

Alabama State Docks Department

Mobile, Alabama 36601

State and State Departments — Alabama State Docks

Department — USS Alabama Battleship Commission —
Bonds — Funds — Depositories.

The assignment of revenues to banks to secure promissory notes does not constitute the issuance of revenue bonds by the USS Alabama Battleship Commission.

Opinion by Assistant Attorney General Tyson.

Dear Sir:

Your recent request for an official opinion of this office submitted through your attorneys, Sullivan & Cameron, is as follows:

"Pursuant to the provisions of Act 481, General Acts of Alabama of 1963, page 1028, the Alabama State Docks Department on April 22, 1964 loaned the USS Alabama Battleship Commission the principal sum of \$50,000.00 and took as evidence of said indebtedness the promissory note of said Commission. I attach a copy of this promissory note for your information. You will note that the repayment of this loan is to be made from the proceeds of the first Revenue Bonds issued by the Commission pursuant to the provisions of said Act 481.

"The USS Alabama Battleship Commission has not issued any Revenue Bonds but have from time to time borrowed money from local banks and have pledged the revenues of said Commission as collateral for said loans. For your information, I am enclosing copies of the following instruments used by the Commission in connection with loans from local banks:

"(a) Copy of Resolution of the Commission authorizing the borrowing of money from local banks.

"(b) Copy of Assignment of Revenues of the Commission as collateral security for such loans.

"(c) Copy of demand note pledging the income of the Commission for the repayment of such loans.

"The USS Alabama Battleship Commission takes the position that it has not issued any revenue bonds as provided by said Act 481 which would mature its indebtedness to the Alabama State Docks Department and said indebtedness is not yet due. "Will you please advise me if the financial arrangement which the USS Alabama Battleship Commission has with local banks constitutes the issuing of revenue bonds which would mature said indebtedness due the Alabama State Docks Department?"

The provisions of Title 55, Sections 373(44) and 373(45), Code of Alabama 1940, Recompiled 1958, are as follows:

Section 373(44)

"The commission shall have the authority to borrow money from private sources, the state emergency fund, or such other sources as may be acceptable to the commission, under such terms and conditions as may be provided by law, and in order to provide security for the repayment of any such private or public loans, the commission shall have the authority to pledge such future revenues from admissions and any other sources as may, from time to time, be necessary or desirable."

Section 373(45)

"At such time as existing revenue bond covenants of the Alabama state docks department are satisfied as a result of any refunding of revenue bond issues of the Alabama state docks department that are outstanding as of August 1, 1963, the Alabama state docks department shall loan \$50,000.00 to the USS Alabama battleship commission from the trust fund that will be released to the Alabama state docks department as a result of said refunding. This loan shall be repaid to the Alabama state docks department from the proceeds of the first revenue issue authorized hereunder. Pending said loan from the Alabama state docks department from the released trust fund, the USS Alabama battleship commission is hereby authorized to borrow from any bank or banks in the state of Alabama such sums up to \$50,000 as are needed to carry out the purposes of this article. The USS Alabama battleship commission may pledge as collateral for this loan or loans the above described loan that will be received from the Alabama state docks department."

The "promissory note" authorized under the above Code section is as follows:

PROMISSORY NOTE

\$50,000.00

April 22, 1964

**STATE OF ALABAMA
USS ALABAMA BATTLESHIP COMMISSION**

From the proceeds of the first Revenue Bonds issued pursuant to the provisions of Act No. 481, Acts of Alabama 1963, Pages 1028-1034, for value received, the USS ALABAMA Battleship Commission, an agency of the State of Alabama, hereby promises to pay to the order of the Alabama State Docks Department, an Agency of the State of Alabama, the principal sum of FIFTY THOUSAND AND NO/100 (\$50,000.00) DOLLARS, without interest, which sum shall be payable in lawful money of the United States of America, upon presenta-

tion and surrender of this note at the principal office said Alabama State Docks Department in the City of Mobile, in the State of Alabama.

Maker agrees to pay this note and to pay all costs of collecting or securing, or attempting to collect or secure this note, including a reasonable attorney's fee, whether the same be collected or secured by suit or otherwise, and waives demand, presentment, protest, notice of protest, suit and all other requirements necessary to hold it.

This note is to be construed according to the laws of the state of Alabama.

USS ALABAMA BATTLESHIP COMMISSION

By H. M. Aldridge /s/
Its Chairman

ATTEST:

Stephens G. Groom /s/
Its Secretary.

This office has subsequently been advised directly through the USS Alabama Battleship Commission that as of the present time no revenue bonds have been issued; though authorized under the above quoted Code section. However, from time to time the USS Alabama Battleship Commission has borrowed moneys from several of the local banks in Mobile and at such time issued notes and simultaneously issued, in connection with said notes, assignments of revenues, the same to operate as security for such loans with the local banks.

This office has carefully examined all the documents as attached to the opinion request and has come to the conclusion that the financial agreement that the Battleship Commission has with the banks in Mobile constitutes no more than mere notes with the pledge or assignment of its revenues as collateral and as such does not constitute the issuance of revenue bonds which would mature the principal sum of \$50,000.00 indebtedness due the Alabama State Docks Department.

In this connection, the cases of **Parsons vs. Birmingham**, 223 Ala. 610, 137 So. 665, and **Alabama Power Company vs. Scottsboro**, 238 Ala. 230, 190 So. 412, we feel are determinative of this issue. From **Parsons**, supra, we find the following:

"Undoubtedly a promissory note under the seal of the maker is a 'bond.' But is the execution of such a note under seal a 'bond issue' as contemplated and controlled by section 222, Constitution? In our case of **Littlejohn v. Littlejohn**, 195 Ala. 614, 71 So. 448, 449, this court affirmed the well-known fact that a bond issue under section 222 'commonly bears no specific

designation of the person or entity in whose favor its promise runs.' Whereas a promissory note under seal commonly does make such designation. We may add that a 'bond issue' is commonly intended to distribute the indebtedness among a large number of investors and running over a period of several years, and for sale on the open market, whereas a note is usually payable and issued to a single investor, and matures at an earlier date. 19 R.C.L. 1036; 2 Dillon on Municipal Corporations 5th Ed.) § 871 (486); City of Tyler v. Jester & Co., 97 Tex. 344, 78 S.W. 1058; Coynington, Bennett & Pinkerton on Corporate Procedure, p. 447, § 500, p. 513, pp. 647, 648, §§ 101, 102, p. 652, § 105."

In **Alabama Power Company**, supra, we find the following:

"In any event, there is a clearly defined distinction between an issue of bonds for general distribution either presently or later through a sale to a single purchaser usually called an underwriter, and thus subject to public purchase, and a loan of money by an individual secured by a mortgage or pledge of property, or upon a note even though it be under seal and therefore a bond.

A bond issue is intended to be in such form as that it may be distributed among a number of investors, and running over a period of years, sometimes for sale on the open market, whereas a note and mortgage to a single lender are usually payable to him and mature at an earlier date. **Parsons v. Birmingham**, 223 Ala. 610, 137 So. 665."

In brief, to determine what is a "revenue bond" we note the following:

"Term 'revenue bonds' is a descriptive qualification which indicates that the instruments are payable solely from a revenue producing public project. **Dalton v. State Property and Building Commission**, Ky., 304 S.W. 2d 343, 352.

* * * * *

"Bonds payable, both as to principal and interest, solely out of the revenues derived from operation of the enterprise which was financed by issuance of such bonds are 'revenue bonds.' **Britt v. City of Wilmington**, 73 S.E. 2d 289, 293, 236 N.C. 446."

Applying the standards as hereinabove set forth, to the note, as hereinabove quoted, and the additional papers sent this office, it is without doubt that the financial arrangement with the Battleship Commission and the banks in Mobile can constitute no more than the issuance of a mere promissory note. There can be no doubt that in fact there is due the Alabama State Docks Department, the principal sum of \$50,000.00 from the USS Alabama Battleship Commission, and that this is an outstanding obligation; however, the mere pledging of revenues together with a note does not constitute the issuance of revenue bonds as herinabove defined. Reve-

nue bonds are usually made payable to the bearer, usually issued in a numbered series and secured by a mortgage or deed of trust. No such instrument has here been exhibited to this office. To the contrary, a study of all the instruments clearly establishes that the USS Alabama Battleship Commission has done no more than issue a promissory note as authorized under the statute and that such was a mere interim or temporary financing to establish the commission. The subsequent notes and assignments issued in connection therewith to the various banks, again, are but mere notes for temporary financing, again as authorized by the statute. It should be borne in mind that an interim or temporary financing has to do with a method of financing, and not a specific period of time. Cf. Title 37, Sections 823, and 826(1), Code of Alabama 1940, Recompiled 1958; and Title 51, Section 2, Code of Alabama 1940, Recompiled 1958, distinguishing bonds and other solvent credits.

The obligation here in question is a promissory note payable to a single entity, and while without doubt it is a debt due and outstanding, such is not at the present time a **matured obligation** under the above statute and the material sent this office.

I trust this answers your inquiry.

Yours very truly,

MacDONALD GALLION

Attorney General

September 14, 1970

Honorable Harvey L. Rabren

Commissioner of Revenue

State of Alabama

Montgomery, Alabama

Taxation — Motor Vehicles — Trucks — Licenses.

1. A small self-propelled motor vehicle having three wheels and a payload capacity of 1,000 pounds, plus the driver, designed and used primarily for the transportation of property in or upon its own structure is a "truck," as is defined in Title 51, Section 692, as amended (Pocket Part), Code of Alabama 1940, Recompiled 1958.

2. One who is in the business of selling such motor vehicles is due to pay the license for dealing in "trucks" under Title 51, Section 462, Code of Alabama

1940, Recompiled 1958. Moreover, if such motor vehicle is used to any extent on the public highways of the State during the license year, and is not used exclusively on private property, it would require a truck license tag under Title 51, Section 697, as amended (Pocket Part), Code of Alabama 1940, Recompiled 1958.

Opinion by Assistant Attorney General Burton.

Dear Sir:

Your request for an official opinion of this office dated August 26, 1970, to which you attached a brochure describing the "Cushman Haulster," is as follows:

"Attached hereto is a brochure describing a motor vehicle named the Cushman Haulster which was sent to this office by a county licensing official with a request for an opinion as to how it should be licensed under our motor vehicle laws and how the distributor or dealer of such vehicles should be licensed under business and occupational license schedules.

"The answer to his inquiry depends upon whether the vehicle, which has a rated payload of 1,000 pounds plus the driver, is a 'motorcycle' or a 'truck' as defined by Section 693, Title 51, Code of Alabama, Recompiled 1958, as amended. Either definition appears to fit the vehicle in question and to exclude any other definition by the use of the word 'every' in each case.

"If the vehicle is held to be a truck, the distributor or dealer would be required to obtain the dealer's license provided under Section 462, Title 51. If it is a motorcycle, he would have to procure the license required by Section 474, Title 51. "Your opinion on this question will be greatly appreciated."

In my opinion the self-propelled motor vehicle to which you refer falls within the definition of a truck.

Under Title 51, Section 692, as amended (see Pocket Part), Code of Alabama 1940, Recompiled 1958, a truck for the purpose of the motor vehicle license tax laws and as far as is material hereto is defined as follows:

" 'Truck' means every self-propelled motor vehicle designed and used primarily for the transportation of property in or upon its own structure" (Emphasis supplied.)

Under the same Code Section a "motorcycle" is defined as follows:

" 'Motorcycle' means every motor vehicle designed to travel on not more than three wheels in contact with the ground including motor scooters and motor bicycles, but not including farm tractors."

It is obvious that the so-called "Cushman Haulster," which is very graphically described in the brochure, is designed, regardless of what model is considered ("wide bed," "pickup," flat bed" or "chassis"), to haul property. It also can be very readily determined therefrom that it is not designed to carry passengers or as a passenger vehicle. The only difference in it and what is generally thought of as a small truck, is that it has only three wheels, one in the front, and two in the rear. The "rated payload" of the vehicle is said to be 1,000 pounds plus the operator. The "Haulster" is a complete property transporter or hauler within itself, and is so designed regardless of the model used.

It is described in the brochure, as follows:

"Four standard models of Cushman Haulster give you flexibility, maneuverability and economy with 12 or 18 horsepower. "Now the economical Cushman Haulster is available in your choice of four standard models and your choice of power. All are rugged, powerful, dependable vehicles **designed for light hauling and towing** applications. All are highly maneuverable, can go where no other vehicles can go, have a tiny 17' turning clearance circle. Precision engineered and ruggedly constructed, the Haulster needs little attention. It is truly a low-cost work-horse in thousands of plants from coast to coast. "New Wide Bed Model

The Largest of the four models is the Wide Bed, with a bed area that's 53" x 57." With that generous big bed area and the big half-ton payload capacity, the Haulster is a workhorse for hundreds of different hauling jobs. This Wide Bed is available as a stationary bed or with mechanical dumping; a horizontal ratchet mechanism permits dumping of the full 1,000 pound capacity." (Emphasis supplied.)

A "motorcycle" is primarily designed as a passenger vehicle and is commonly so used. It usually has but two wheels. However, with a proper attachment, it sometimes has three wheels, and is sometimes used as a delivery vehicle by drug and other stores to deliver small and light items of merchandise.

Compare also in the above respect the descriptions of a "truck" as are contained in Words and Phrases, Permanent Edition, Vol. 42A, page 249, et seq., with those of a "motorcycle" as are found in Words and Phrases, Permanent Edition, Vol. 27A, page 393, et seq.

The foregoing facts being considered, together with the definitions of a "truck" and a "motorcycle," as are found in Section 692, as amended, supra, and in Words and Phrases, it clearly appears that the "Cushman Haulster" falls within the definition of a "truck," and should be so considered by you. This being the case, one who is in the business of selling such vehicles would be due to pay the license for dealing in trucks under Title 51, Section 462, Code of Alabama 1940, Recompiled 1958. Moreover, if such vehicle is used to any extent on the public

highways of this State during the license year, and not used exclusively on private property, it would require a truck license tag under Title 51, Section 697, as amended (Pocket Part), Code of Alabama 1940, Recom-piled 1958.

Very truly yours,
MacDONALD GALLION
Attorney General

September 28, 1970

Honorable L. Y. Sadler, Jr.,
Attorney, Wilcox County Jury
Commission

Camden, Alabama 36726

Counties — Jurors and Juries — Officers and Offices
—Expenses — Salaries and Compensation.

1. Title 30, Section 26, Code of Alabama 1940 (Recom-piled 1958), does not authorize a Jury Commission to hire clerks, typists, or a special attorney and have them paid out of the County Treasury. However, if a Jury Commission is required by Court order to prepare new jury roll, and if the Jury Commission needs extra clerical help to assist it in obeying the order, the County Governing Body has implied power to furnish to the Jury Commission such extra clerical help as may be necessary.

2. There is no legal authority for the travel expenses of the Clerk and Members of the the Jury Commission to be paid out of the County Treasury.

Opinion by Assistant Attorney General Hall.

Dear Mr. Sadler:

Your request for an official opinion dated September 8, 1970, is as follows:

“This request for opinion is on behalf of and at the request of the Wilcox County Jury Commission.

“The Wilcox County Jury Commission is under Federal Dis-trict Court and the United States Circuit Court of Appeals for

the Fifth Circuit orders to make and certify a new Jury Roll and refill its jury box in accordance with Chapter 2 of Title 30, Code of Alabama, as last amended. It is the opinion of the Commission that this will require additional clerk hire, typist, and traveling expenses for traveling throughout the various Beats in the County. The Commission is also of the opinion that they need the services and advice of special attorney in complying with the aforesaid orders.

"Section 26 of Title 30 provides: 'The Judge of Probate of every County shall, upon the request of the President of the Commission, purchase the necessary books in which to keep the jury rolls and the record of the proceedings, and the necessary cards, stationery, and things of all kinds required by the Commission, and shall draw his warrant on the County Treasury for the payment of same.'

"Answers to the following questions are therefore being asked of you by the Wilcox County Jury Commission:

"Does Section 26 of Title 30 authorize the Jury Commission to hire clerks and typists and a special attorney and to have such paid for out of the County Treasury.

.'2. Can the travel expenses of the Clerk of the Jury Commission and the members thereof be paid out of the County Treasury?

"3. If Section 26 of Title 30 does not authorize the payment for the expenses and services mentioned in questions 1 and 2 above, then by what authority, if any, can the County Treasury pay such expenses and services?"

Title 30, Section 15, Code of Alabama 1940 (Recompiled 1958), provides in pertinent part as follows:

"In the counties having sixty thousand population or less by the last federal census preceding the employment, the clerk of the circuit court may be employed as the clerk of the jury commission and in such counties the clerk of the jury commission whether he be the clerk of the court or not, shall be paid for his services rendered under the direction of the jury commission the sum of ten dollars per day while actually engaged in performing his duties, to be paid out of the county treasury upon the order of the president of the jury commission. . . . In counties having a population of sixty thousand, or less, according to the last preceding federal census, the clerk of the jury commission shall not receive more than six hundred dollars as compensation for his service in any one year."

Title 30, Section 19, Code of Alabama 1940 (Recompiled 1958, provides:

"The clerk of the jury commission must give such time to the performance of his duties as may be required by the jury commission but shall not be paid for Sundays. The jury commission may at any time discharge any clerk employed by it and employ another."

Title 30, Section 24, Code of Alabama 1940 (Recompiled 1958), provides, in pertinent part, as follows:

" . . . The jury commission shall require the clerk of the commission to scan the registration lists, the lists returned to the tax assessor, any city directories, telephone directories and any and every other source of information from which he may obtain information, and to visit every precinct at least once a year to enable the jury commission to properly perform the duties required of it by this chapter "

Title 30, Section 12, Code of Alabama 1940 (Recompiled 1958), provides as follows:

"Each member of the jury commission shall be paid the sum of ten dollars per day for the time actually engaged in the discharge of his duties as such member, to be paid out of the county treasury upon the warrant of the probate judge of the county. Such warrants shall be issued by such probate judge upon evidence satisfactory to him that such service has been rendered; but the compensation of each member of the commission shall not exceed for any year of his term the following amounts. In counties of twenty-five thousand population or less, two hundred dollars; in counties exceeding twenty-five thousand and not exceeding fifty thousand population, five hundred dollars; in counties having a population of more than fifty thousand, the maximum amount payable shall be six hundred dollars or the amount prescribed by local law or a general law of local application based on population, whichever is greater."

Your specific questions are answered as follows:

1. Title 30, Section 26, Code of Alabama 1940 (Recompiled 1958), deals only with the furnishing of supplies to the Jury Commission and does not authorize the Jury Commission to hire clerks and typists and a special attorney to be paid for out of the County Treasury. However, this office has previously ruled that if a Jury Commission needs extra clerical help to assist it in obeying a Court order, it follows that the County Governing Body has implied power to furnish to the Jury Commission such extra clerical help as may be necessary. See informal opinion dated November 17, 1964, to Honorable Slaughter McMahan, President, Etowah County Board of Revenue, and informal opinion dated September 16, 1969, rendered to Honorable Fred B. Simpson, District Attorney, 23rd Judicial Circuit, copies of which are enclosed for your

information. I find no legal authority for a Jury Commission to retain a special attorney.

2. There is no provision in the law for paying the travel expenses of the Clerk of the Jury Commission and the members thereof.

3. As to the payment for services, this subject is covered in my answer to your Question No. 1. As to the payment for travel expenses, this subject is covered in my answer to your Question No. 2.

Very truly yours,

MacDONALD GALLION

Attorney General

September 29, 1970

Honorable R. Frank Ussery

Superintendent

Department of Insurance

State of Alabama

Montgomery, Alabama

Insurance — Rules and Regulations.

Superintendent of Insurance is authorized to issue Departmental Regulation No. 51.

Opinion by Assistant Attorney General Clark.

Dear Sir:

Your request for an official opinion bearing date of September 16, 1970 is as follows:

"Enclosed please find copy of my Departmental Regulation No. 51 issued effective January 1, 1970, and a copy of a Bulletin published by me January 15, 1970 postponing the effective date of said Regulation.

"The postponement was for an indefinite period pending further study as to the statutory authority of the Superintendent of Insurance for issuance of a regulation in this area.

"Please advise me of your opinion of whether or not this department has authority to regulate the credit life, accident and

health field, and if so, whether or not the provisions of Departmental Regulation No. 51 conform to such authority."

The authority to make rules and regulations is set out in Title 28, Section 47(9), Subsection (14), and 47(13), Code of Alabama, as amended, as follows:

"§ 47(9). Powers and duties of superintendent. — . . . (14) exercise any other power necessary to the administration of insurance laws, expedite departmental business, assure the establishment of fair rules and regulations and promote the efficiency of the department's service.

* * * * *

"§ 47(13). Rules and regulations. The superintendent of insurance may issue rules and regulations consistent with the insurance laws of this state and in accordance with such regular procedure as the law requires."

And, where adopted pursuant to legislative authority and not inconsistent with the provisions of the laws, such regulations are to be given the same effect as law.

In **Standard Oil Company v. City of Gadsden**, 263 F. Supp. 502 (1967), the Court held:

"Being adopted pursuant to legislative authority, the official regulations of the State Fire Marshal are to be given the effect of law"

That case cited Title 28, Section 47(9,13), Code of Alabama 1940, as amended, as the reference for said holding.

In my opinion, you, as Superintendent of Insurance, are authorized by the foregoing Code sections to issue Departmental Regulation No. 51. It is merely interpretative of the insurance law, is not inconsistent therewith, and is not legislative.

Yours very truly,

MacDONALD GALLION

Attorney General

I N D E X

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School Trustees—City	John W. Cook	Sept. 23	375
School Trustees—Definition	David C. Brown	Aug. 3	336
Sharing of Beer and Ad Valorem Tax Revenues by Oxford School Board discussed	John R. Phillips	Sept. 30	11
Teacher Tenure—Superintendent Election	Hugh Reed, Jr.	Aug. 3	130
Teachers—Political Activities	R. A. Boykin	Jul. 2	306
STATE AND STATE DEPARTMENTS:			
Bid Law—Barter Agreement	William M. Fondren	Jul. 31	Bd. Corr.
Bid Law—Food Crops	William M. Fondren	Jul. 13	Bd. Corr.
Bid Law—Vehicle Parts	M. H. Wilkins	Sept. 3	H'Way
Corrections Board—Lease Contract	William M. Fondren	Aug. 24	Bd. Corr.

Subject Matter	Addressee	Date	File No.
Drug Inspector—Peace Officers	Sidney F. Mills	Jul. 7	Bd. Phar.
Employees—Jury Service	Arlis R. Fant	Aug. 17	237
Employees—Union Membership	Stonewall B. Stickney	Jul. 8	Mental Health
Gasoline Tax—Motor Pool	Robert B. Ingram	Jul. 13	Finance
Health Department—Medicaid Payments	Ira L. Myers	Sept. 28	Health
Industrial School—Emergency Bids	John H. Carr	Aug. 5	Boys' Ind. Sch.
Institute for Deaf—Library Service	Elizabeth Beaungard	Aug. 10	Lib. Serv.
Milk Board—Foreign Producers	Louis G. Greene	Jul. 24	Milk
Parks—Equipping Cottages	Joe W. Graham	Aug. 13	Cont. Bd.
Pilots Association—Membership	Mylan R. Engel	Jul. 9	Conserv.
Pollution Commission—Official Functions	Dean Y. Matthews	Aug. 12	74
Prisoners—Records	William M. Fondren	Jul. 31	347
Prisoners—Temporary Leave	William M. Fondren	Jul. 31	Bd. Corr.
Property Title—OEO Grants	J. E. Mitchell, Jr.	Sept. 29	Bd. Corr.
Public Officer—Classified Service	J. E. Mitchell, Jr.	Jul. 20	Ala. Dev. Bd.
Warrants—Court Order	Walter C. Givhan	Jul. 20	Ala. Dev. Bd.
			Farmers Market
			Author.

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TAXATION:

Constitutional Authority—Amendment 76	Otha Lee Biggs	Sept. 1	354
Mobile County—Personal Property Assessment	Arnold D. Debrown	Jul. 8	329
Motor Vehicle—Tag Exemption	Harvey L. Rabren	Jul. 27	Rev.
Municipal Limits—Current Assessment	H. E. Hendon	Jul. 23	323
Sales Tax—Medicaid Eyeglasses	Harvey L. Rabren	Sept. 23	Rev.
Truck License—Station Wagon	Margaret L. White	Jul. 6	58